



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.  
Washington, D.C. 20240

MAR 4 2008

**Re: Omaha Ford Motor Company Assembly Plant, 1514-1524 Cumming St., Omaha, Nebraska**  
**Project Number: 14415**  
**Taxpayer's Identification Number:**

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, revoking certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you for meeting with me in Washington on February 19, 2008, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Omaha Ford Motor Company Assembly Plant is not consistent with the historic character of the property, and that the project does not meet Standards 2 and 9 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the revocation of certification issued on October 11, 2007, by Technical Preservation Services (TPS) is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

Built in 1916, the Omaha Ford Motor Company Assembly Plant was listed in the National Register of Historic Places on December 29, 2004, in recognition of its significance in both history and architecture as "an early step in the industrial work of Albert Kahn and Henry Ford." [National Register of Historic Places Nomination Form, Sec. 8, Page 1]. The proposed rehabilitation of this "certified historic structure" for residential and commercial uses was approved with conditions by TPS on September 22, 2004. That letter noted that "The proposed balconies are highly visible and are not in keeping with the historic character of the building. Therefore, the balconies may not be constructed." TPS repeated this condition in a letter dated January 12, 2005. Upon receipt of a "Request for Certification of Completed Work" with photographs documenting that the project had proceeded as approved—without balconies—TPS designated the completed rehabilitation as a "certified rehabilitation" on November 4, 2005,

Subsequently, TPS received photographs showing that thirty-two balconies had been added to the east elevation of the building following certification. TPS notified you in a letter dated October 11, 2007, that it would revoke the certification, pursuant to Department of the Interior regulations governing the program, which state: *"Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the Standards for Rehabilitation. The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke a certification, after giving the owner 30 days to comment on the matter, if it is determined that the rehabilitation project was not undertaken as represented by the owner in his or her application and*

*supporting documentation, or the owner, upon obtaining certification, undertook further unapproved project work inconsistent with the Secretary's Standards for Rehabilitation."* [36 CFR Part 67.6(e)]. TPS offered the possibility of remedial work—removing the balconies—or of appealing their decision.

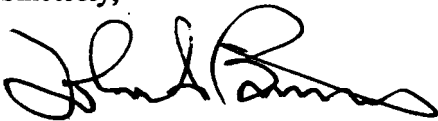
After reviewing the matter, I agree with TPS that adding thirty-two balconies the east elevation of the building significantly impairs the historic character of the Omaha Ford Motor Company Assembly Plant. They introduce new and prominent features to a highly visible elevation. In addition, the balconies give the building a residential character that stands in marked contrast to its historic industrial character. As a result, they cause the project to contravene Standard 2 and 9 of the Standards for Rehabilitation. Standard 2 states: *"A property shall be used for its intended historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment."* Standard 9 states: *"New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment."* Accordingly, the designation of this rehabilitation as a "certified rehabilitation" eligible for the 20% Federal income tax credit for historic preservation is hereby revoked.

In order to secure such designation, the balconies and tie rods must be removed and the façade restored to its appearance when first certified. It is not necessary to remove the tie rod anchor plates, but they must be painted to match the adjacent wall color. The attachment points below each balcony must be similarly disguised. The area below each sill, where the window openings were enlarged to accommodate the balcony doors, must be covered to match the exterior wall plane and sill height, and finished to match the adjacent wall surface. I have considered your offer to remove the balconies at the southern portion of the elevation only, but find that the sixteen remaining balconies would still cause the project to fall short of the minimum statutory test for certification.

If you choose to proceed with these corrective measures, you may secure certification of the rehabilitation by filling out the enclosed Request for Certification of Completed Work and submitting it with photographs of the completed work through the Nebraska State Historical Society to this office, Attention: Note that this project will remain ineligible for the tax incentives until it is designated a "certified rehabilitation" following completion of the overall project.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

Enclosure

cc: SHPO-NE  
IRS